

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6804 of 2023

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M/s Intelligence Security of India, A Proprietary Establishment Having its Office at first floor, 30, Patliputra Colony, P.S. - Patliputra, Patna - 800013, through its Proprietor Shri Ajit Kumar Singh, S/o Shri Ram Yash Singh, Male, Age about 53 years.

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance Government of India, New Delhi.
2. The Principal Chief Commissioner of Central GST and Central Excise, Patna.
3. The Principal Commissioner CGST and Central Excise, Patna.
4. The Superintendent CGST and CX, Gandhi Maidan Range, Patna.
5. The Superintendent (ADJN.), Central GST and Central Excise, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Deo Prakash Singh, Advocate
For the Respondent/s	:	Dr.K.N. Singh, Additional Solicitor General
		Mr.Anshuman Singh, Sr. SC, CGST & CX

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE HARISH KUMAR
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

9 28-03-2024 The only contention raised in the above writ petition is with respect to no notice having been issued before the order was passed. The impugned order is dated 01.02.2023 and bears DIN-20230260XU000071767B.

2. The learned counsel for the petitioner specifically takes us to the brief facts of the case as narrated therein. A notice was issued, but it was undelivered and the endorsement in the returned postal article also showed the addressee having



left the address. The learned counsel submits that it was during the Covid period and hence, the petitioner was not aware of such a notice issued.

3. Learned Additional Solicitor General points out that the reply of the petitioner itself indicates that he received a notice and sought for time. Annexure-4 is the reply to the letter issued by the Department on 17.09.2020. It is seen from the impugned order that reference is made to notice issued on 17.08.2018 and then on 10.09.2020. Just before the notice on 10.09.2020, the petitioner had received the notice on 17.08.2018. The petitioner had sought for two months additional time to submit a detailed reply explaining the difference. No reply had been filed thereafter.

4. In such circumstances, we do not find any reason to hold that there was no notice issued. However, we find that the order itself was dated 01.02.2023 and the petitioner approached this Court on 03.05.2023 within a reasonable period. Hence, the petitioner has the appellate remedy, which cannot be frustrated. We direct the petitioner to file an appeal within a period of one month from the date of receipt of a certified copy of judgment upon which the Appellate Authority would consider the same without looking at the delay caused.



5. The appeal shall be disposed of on merits. The writ
petition stands closed with the above directions.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

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